IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 20TH MARCH 2007 / 29TH PHALGUNA 1928

OP.No. 9359 of 2001(L)

PETITIONER:

FAB DYE KEM (P) LTD.,
INDUSTRIAL AREA, AROOR.
REPRESENTED BY ITS
MANAGING DIRECTOR KOSHY THOMAS.

BY ADV. SRI.SUBHASH CYRIAC

RESPONDENTS:
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1. THE SALES TAX OFFICER,
IIIRD CIRCLE,
ERNAKULAM.

2. THE ADDITIONAL APPELLATE ASSISTANT,
COMMISSIONER, COMMERCIAL TAXES,
ERNAKULAM.

BY ADV.SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 20/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.No. 9359/2001

ORDER ON CMP 15059/2001 IN O.P.No. 9359/2001

DISMISSED.

20/03/2007 SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF ORDER NO.B1-7106/87 DATED 04/04/1991 OF THE GENERAL MANAGER, DISTRICT INDUSTRIES CENTRE, ALAPPUZHA.

P2 : COPY OF ORDER NO.B1-7106/87 DATED 28/5/1991 OF THE GENERAL MANAGER, DISTRICT INDUSTRIES CENTRE, ALAPPUZHA.

P3 : COPY OF ASSESSMENT ORDER DATED 18/12/1995, ASSESSMENT YEAR OF 1988-89.

P4 : COPY OF ASSESSMENT ORDER DATED 18/12/1995 OF –DO-- YEAR 1989-90.

P5 : COPY OF PROCEEDINGS DATED 14/10/1999, ASSESSMENT NO. 23215665 / 88-89 OF THE SALES TAX OFFICER, ERNAKULAM.

P6 : COPY OF PROCEEDINGS DATED 14/10/99 ISSUED FROM THE SALES TAX OFFICER, ERNAKULAM.

P7 : COPY OF ORDER DATED 23/03/2000 OF THE ADDL. APPELLATE ASST.COMMISSIONER, COMMERCIAL TAXES, ERNAKULAM.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 9359 of 2001 L

Dated, this the 20th day of March, 2007

J U D G M E N T

Petitioner is challenging CST assessment for the year 1988-89 and 1989-90 on the ground that petitioner was entitled to exemption for sales tax. However, it is seen that claim of exemption is based on notification SRO 499/90 effective from 01/04/1990. The exemption originally granted was under mistake and therefore revised assessment orders are issued. These orders are rightly confirmed in appeal and I find no ground to interfere with the said orders. This Original Petition is therefore dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg